C1 C1 C1 C3 C3 C3 C1 C1	SWAT Lab, New Mexico State University Terra Tech Labs, Inc. TMA/Eberline Triangle Laboratories of RTP, Inc. U.S. Army - Ctr. for Health Promo. U.S. Army - EHA U.S. Army - Ctr. for Health Promo. Wright Laboratory Services, Inc. Weston Environmental Metrics XENCO Laboratories	Santa Ana, CA Albuquerque, NM Durham, NC Aber. Prov. Grd., MD Ft. McPherson, GA Aurora, CO Middletown, PA University Park, IL Houston, TX	505 646 4422 714 757 7022 505 345 9931 919 544 5729 410 671 3752 404 752 3236 303 361 3293 717 944 5541 708 534 5200 713 589 0692
	GEOTE	CHNICAL (24)	
C1 C1	ATSER Corporation Aviles Engineering Corp. Bandy & Associates Bowser-Morner, Inc. Coastal Testing Laboratories, Inc. Fugro-McClelland (Southwest). Inc. Geoscience Engineering & Testing Geotech Engineering & Testing Geotest Engineering, Inc. Golder Associates Inc. Ground Technology, Inc. Hercules Engrg. & Testg. Servs., Inc. HTS, Inc. Consultants Huntingdon Engineering & Env., Inc. Huntingdon Engineering & Env., Inc. HUJ Associates, Inc. Kumar & Associates Maxim Engineers Inc. McBride-Ratcliff & Associates, Inc. Murillo Engineering, Inc. Professional Service Inds., Inc. Raba-Kistner Consultants, Inc. Standard Testing & Engrg. Co. Terra-Mar. Inc.	Houston, TX Houston, TX Dayton, OH Pasadena, TX Houston, TX Coallas, TX Houston, TX Englewood, CO Dallas, TX Houston, TX Houston, TX Coallas, TX Houston, TX Houston, TX Houston, TX Houston, TX Houston, TX Houston, TX San Antonio, TX Oklahoma City, OK Houston, TX	713 933 9702 713 224 2047

MECHANICAL (312)

	A-Lab Corp. A. Agrati SPA	Dayton, OH ITALY	513 293 0333 US#203 334 2735
		St. Thomas, Ontario	519 633 3451
	A. Schulman Canada Ltd.		
C3	A. Schulman Inc Akron	Akron, OH	216 633 8164
C3	A. Schulman Inc Bellevue	Bellevue, OH	419 483 2931
63	A. Schulman Inc Dispersion	Orange, TX	409 883 9371
	AADFW. Inc.	Euless, TX	817 540 0153
	ABEC Div. of Environ. Associates	Walnut, CA	909 594 0459
	AC Delco Systems	Wichita Falls, TX	817 855 7061
	Acme Steel Company	Riverdale, IL	708 849 2500
	ACT Laboratories, Inc.	Hillsdale, MI	517 439 1485
	Advanced Elastomer Systems, L.P.	Akron, OH	216 668 3636
	Advanced Elastomer Systems, L.P.	Cantonment, FL	904 968 3912
	Advanced Elastomer Systems, L.P.	Wadsworth, OH	216 335 2205

C3	Ajax Laboratory Services Akron Rubber Development Laboratory Albis Corporation Quality Control Lab	Warren, MI	313 49 7 7077
C1	Akron Rubber Development Laboratory	Akron, OH	216 434 6664
C3	Albis Corporation Quality Control Lab	Rosenberg, TX	713 342 3311
C3	Algoma Steel Inc.	Sault Ste. Marie, On	ntario 705 945 2603
C3	Allied Signal Aerospace, Inc.	Kansas City, MO	816 997 5950
C3	Allied Signal Corporation (EP Lab)	Hopewell, VA	804 530 6117
C3	Allied Signal Corporation	Sparta, TN	804 530 6823
C3	AlliedSignal Automotive Test Lab	Gallatin, TN	615 230 5200
C3	AlliedSignal Safety Restraint Systems	Sterling Heights, MI	810 726 3914
C3	AlliedSignal Safety Restraint Systems	Maryville, TN	615 981 5022
C3	AlliedSignal Safety Restraint Systems	Greenville, AL	205 382 1334
C2	Alpha Steel Treating Company	Livonia, MI	313 421 8800
C3	American & Efird, Inc Central Lab	Mount Holly, NC	7 04 827 4311
C3	American & Efird, Inc Filament Lab	Mount Holly, NC	704 827 4311
C2	American Electronic Components	Elkhart, IN	219 264 1116
C3	American Steel and Wire Corp.	Cuyahoga Heights, OH	216 883 3800
C3	American Thermoplastics Laboratory	Houston, TX	713 671 6932
C3	Americhem, Inc.	Cuyahoga Falls, OH	216 929 4213
C3	Amoco Performance Products, Inc.	Alpharetta, GA	404 772 8524
C3	Amoco Performance Products, Inc.	Marietta, OH	614 374 6562
C1	Analytical Process Laboratories, Inc.	Milwaukee, WI	414 355 3909
C1	Android Industries, Inc.	Whitmore Lake, MI	313 44 9 2828
C3	Aristech Chemical Corp.	La Porte, TX	713 930 2038
C3	Armco Advanced Material Company	Butler, PA	412 284 2581
C3	Armco Inc Coshocton Stainless Div.	Coshocton, OH	614 829 4358
C3	Armco, Inc Mechanical Testing	Middletown, OH	513 425 5835
C3	Armstrong World Industries, Inc.	Fulton, NY	315 592 0497
C1	Ashland Chemical Company	Dublin, OH	614 889 3091
C1	Aston Metallurgical Servs, Co., Inc.	Chicago, IL	312 528 9830
C3	ATC Nymold Advanced Quality Planning	Brooklyn Heights, OH	216 741 4735
C3	ATC Nymold Laboratory	Brooklyn Heights, OH	216 741 4735
Č1	Atlas Testing Laboratories, Inc.	Commerce, CA	213 722 8810
C3	Automatic Screw Machine Products Co.	Decatur, AL	205 353 1931
C3	Automotive Industries, Inc.	Strasburg, VA	703 465 3741
C3	Aztech Engineering, Inc.	Downers Grove, IL	708 953 0151
C3	Bailey Manufacturing Company	Forestville, NY	716 965 2731
C2	BBC Fasteners. Inc.	Alsip. IL	708 597 9100
C3	Bendix-Atlantic Inflator Company	Knoxville, TN	615 558 4030
C3	Benteler Industries	Galesburg, MI	616 665 6113
C2	Berg Flectronics	Etters. PA	717 938 7761
03	Rethlehem Steel Corp. Homer Research	Bethlehem, PA	215 694 6591
C2	BEGoodrich Company	Brecksville, OH	216 447 5324
62	RGM Fastener Company Inc	Honesdale, PA	717 253 5046
02	Rossard International Inc.	Portsmouth, NH	603 433 5900
C1	Rowser-Morner Inc.	Dayton, OH	513 236 8805
C3	Brush Wellman Inc	Reading, PA	610 562 2211
C3	Burton Rubber Processing Inc.	Burton, OH	216 834 4644
<u>رع</u>	Cadillac Rubber & Plastics Inc.	Cadillac. MI	616 775 6571
C2	CAM-TECH Testing Laboratory	Fairport, NY	716 388 0100
C3	Akron Rubber Development Laboratory Albis Corporation Quality Control Lab Algoma Steel Inc. Allied Signal Aerospace, Inc. Allied Signal Corporation (EP Lab) Allied Signal Corporation AlliedSignal Safety Restraint Systems Alpha Steel Treating Company American & Efird, Inc Central Lab American & Efird, Inc Filament Lab American & Efird, Inc Filament Lab American Steel and Wire Corp. American Thermoplastics Laboratory American Thermoplastics Laboratory American Process Laboratories, Inc. Anoco Performance Products, Inc. Analytical Process Laboratories, Inc. Android Industries, Inc. Aristech Chemical Corp. Armco Advanced Material Company Armco Inc Coshocton Stainless Div. Armco, Inc Mechanical Testing Armstrong World Industries, Inc. Ashland Chemical Company Aston Metallurgical Servs, Co., Inc. ATC Nymold Advanced Quality Planning ATC Nymold Laboratory Atlas Testing Laboratories, Inc. Automatic Screw Machine Products Co. Automotive Industries, Inc. Bailey Manufacturing Company BBC Fasteners, Inc. Bailey Manufacturing Company BBC Fasteners, Inc. Bendix-Atlantic Inflator Company BBC Fasteners, Inc. Bendix-Atlantic Inflator Company BBC Fastener Company, Inc. Bossard International Inc. Bowser-Morner, Inc. Brush Wellman, Inc. Burton Rubber Processing, Inc. Cadillac Rubber & Plastics, Inc. CAM-TECH Testing Laboratory Camcar Textron Corporate Labs. Cargill Steel and Wire Chandler Products Charles C. Kawin Company	Rockford, IL	815 961 5272
C3	Cardill Steel and Wire	Carrollton, TX	214 416 2822
C3	Chandler Products	Cleveland, OH	216 481 4400
C1	Charles C. Kawin Company	Broadview, IL	708 865 0400
C1	Charles C. Kawin Company	Buffalo. NY	716 873 5000
63	Charter Steel-Rolling & Processing	Saukville, WI	414 268 2254
00	one of occer nothing a frocessing		

813 337 0400 Chem Polymer Corporation Fort Myers, FL Chu Hua Industrial Co., Ltd. Kaohsiung, Taiwan 886 7 696 5146 Clevite Elastomers Engrg. Dev. Lab. 419 499 2541 Milan, OH Č1 Farmington Hills, MI 810 489 0720 Climax Research Services CMI Tech Center, Inc. 810 399 9600 Ferndale, MI C2 C3 C3 C3 C3 C3 Cold Metal Products Company Ltd. Cold Metal Products Company Inc. 905 544 2803 Hamilton, Ontario Youngstown, OH 216 742 1229 Swartz, LA Detroit, MI 318 329 8200 Columbian Chemicals Company 313 872 7900 Commonwealth Industries Brownsville, TX 210 541 8774 Componentes Mecanicos de Matamoros 219 882 4283 C1 CONAM Inspection Gary, IN 708 747 1200 Park Forest, IL C3 Continental/Midland 219 925 0700 C3 C3 Cooper Engineered Products Auburn, IN 501 862 6441 El Dorado, AR Cooper Engineered Products 419 353 2500 C3 C3 C2 C1 Cooper Engineered Products Hose Plant Bowling Green, OH Cooper Engineered Products Seal Plant Bowling Green, OH 419 353 0162 Corning Incorporated
Corporate Technical Center, Inc Corning, NY 607 974 6290 Livonia, MI 313 425 4527 Dana Corp., Spicer Axle Div. (MEL) Dana Corp. Perfect Circle Prod. Div. 219 483 7174 Fort Wayne, IN Richmond, IN 317 966 8111 C3 Albion, MI New Cumberland, PA 517 629 3955 Decker Manufacturing Corporation 717 770 4098 Defense Distribution Region East 313 326 7090 Defiance-STS, Product Development Defiance-STS, Production Validation Westland, MI 313 326 7599 Westland, MI 313 583 7117 Defiance-STS, Troy Laboratory Group Troy, MI 205 732 3400 Dekko Automotive Wire Lab Elkmont, AL 313 234 5597 Delphi Int. & Light. Sys. of GM Flint, MI Delphi Int. & Light. Sys. (Seat Sys.)
Delphi Int. & Light. Sys. (Dev & Eng)
Delphi Int. & Light. Sys. (Materials)
Delphi Int. & Light. Sys. (Engr) 810 578 4040 Warren, MI 810 696 5106 Troy, MI Anderson, IN 317 641 6073 Anderson, IN 317 641 6114 Anderson, IN 317 641 5554 Delphi Int. & Light. Sys. (Bumper) Dayton, OH Matamoros, MEXICO 513 455 3672 Delphi Int. & Light. Sys. (Impact) 210 548 2201 Delphi Int. & Light. Sys. (RIMIR) Vandalia, OH 513 356 2479 Delphi Int. & Lignt. Sys. (Physical) Columbus, OH Glendale, CA 614 275 5063 Delphi Int. & Light. Sys. of GM 818 247 4106 C1 Delsen Testing Laboratories, Inc. 810 754 9000 Detroit Testing Laboratory, Inc. Warren, MI C1 313 282 7979 C3 Detroit Tubular Rivet Wyandotte, MI Windsor Locks, CT 203 623 9801 Dexter Nonwovens Div. Quality Lab Greeneville, TN 615 639 1155 Doehler-Jarvis Inc. Dofasco Inc.-Central Mech. Test Lab Hamilton, Ontario 905 544 3761 Dow Chemical, Styron/Engineering Dow Chemical USA Midland, MI 517 636 9464 Gales Ferry, CT 203 447 7237 DTG-WH Laboratory, DANAHER Corp.
Du Pont Chestnut Run Lab., Bldg. 713 West Hartford, CT 203 523 3462 Wilmington, DE 302 999 3865 St. Marys, PA Erie, PA 814 834 1216 Eastern Sintered Alloys, Inc. 814 456 4287 EBC Industries 805 486 4881 Oxnard, CA EG&G Rocky Flats Oxnard Facility 915 859 3957 El Paso, TX Rockford, IL El Paso Wire Certification Lab 815 397 5151 Elco Industries, Inc. 803 481 9173 EMS - American Grilon, Inc. Sumter, SC 616 247 0515 Grand Rapids, MI Entela, Inc. 513 793 7774 Environmental Screening Srvs. Corp. Cincinnati, OH Ervin Industries, Inc. Adrian, MI 517 265 6118

C3	Ervin Industries, Inc.	Butler, PA	41 2 282 1060
C3	Excellence Manufacturing, Inc.	Coand Danide MI	616 456 9928
US	Excertence manuracturing, inc.	Grand Rapids, MI	010 430 9920
C1	Expert Testing, Inc.	Ferndale, MI	313 546 9691
C3	Family Health International	Res Tri Park MC	919 544 7040
C3	Facco Tocting Facilities	Shalby MC	704 492 0E92
U.S	rasco lesting racificles	Sile iby, No	704 402 3302
C1	Feralloy Testing Laboratory	Melvindale, MI	313 383 7100
C3	Ferriere di Stabio, S.A.	SWITZERLAND	US#201 335 2999
C3	Farmy Can and Sat Sangy Co. (Mach)	Claveland OH	216 771 2522
C3	renty cap and set screw co. (mech)	Cieveland, on	210 7/1 2555
C3	Ferry Cap and Set Screw Co. (Inspect)	Cleveland, OH	216 //1 2533
C2	Flexallov Inc.	Cleveland, OH	216 292 2900
C2	Contana Luigi C n A	TTALV	HS#709 351 5550
42	Policalia Luigi S.p.A.	I IALI	03#700 331 3330
C3	Gates Rubber Company, The	Galesburg, IL	309 345 5556
C3	GE Silicones	Waterford, NY	518 233 3699
C3	Conoral Eactoners Company	Livonia MT	313 591 9500
0.5	General rasceners company	C Francis CA	41E 744 COOD
C3	General Services Admin. National Lab	San Francisco, CA	415 /44 0000
C3	Geon Company, The	Avon Lake, OH	216 930 1363
C1	Chesquiere Plastic Testing Inc	Harner Woods MI	313 885 3535
0.7	Cibrolton Chaol Componition	Charletowara NV	716 694 1020
C3	Gibraitar Steel Corporation	Cheektowaya, ni	/10 004 1020
C3	Goodyear Tire & Rubber Company	St. Marys, OH	419 394 3311
C3	Goodyear Tire and Rubber Company	Lincoln, NF	402 467 8145
C3	Coodycan Tine and Bubban Company	Sun Brainie WI	609 825 1800
L3	Goodyear line and Rubber Company	Sun Fight IC, WI	000 023 1000
C3	Gripco Fastener	South Whitley, IN	219 /23 5111
C3	Gripco Fastener	Montpelier, IN	317 728 2433
Č1	Hankuk Class Industries Inc	Securi KORFA	82 2 785 0311
01	Malikuk Glass Industries Tic.	Carabada 1 d	212 251 0450
C3	Hasco Spring Industries, Inc.	Southifeid	313 331 9430
C1	Hauser Laboratories	Boulder, CO	303 443 /832
C3	Haworth Inc	Holland MI	616 393 3038
60	Harman Millan Inc. Tecting lab	Holland MI	616 6EA 36E2
C2	Herman Miller, Inc. lesting Lab	norranu, rii	010 034 3032
C1	Herron Testing Laboratories, Inc.	Cleveland, OH	216 524 1450
C1	Herron Testing Laboratories, Inc.	Charlotte. NC	704 588 1131
C3	Highland Industries Inc	Kernersville NC	910 665 9516
CO	might and industries, inc.	Challer Stille, NO	704 402 2411
C3	Hoechst Celanese Advanced Matis. Grp.	Shelby, NC	/04 462 2411
C3	Hoechst Celanese Bishop Plant West	Bishop, TX	512 584 6611
C3	Excellence Manufacturing, Inc. Expert Testing, Inc. Family Health International Fasco Testing Facilities Feralloy Testing Laboratory Ferriere di Stabio, S.A. Ferry Cap and Set Screw Co. (Mech) Ferry Cap and Set Screw Co. (Inspect) Flexalloy, Inc. Fontana Luigi S.p.A. Gates Rubber Company, The GE Silicones General Fasteners Company General Services Admin. National Lab Geon Company, The Ghesquiere Plastic Testing, Inc. Gibraltar Steel Corporation Goodyear Tire and Rubber Company Gripco Fastener Hankuk Glass Industries Inc. Hasco Spring Industries, Inc. Hauser Laboratories Haworth, Inc. Herman Miller, Inc. Testing Lab Herron Testing Laboratories, Inc. Highland Industries, Inc. Highland Industries, Inc. Hoechst Celanese Advanced Matls. Grp. Hoechst Celanese Advanced Matls. Grp. Hoechst Celanese SPF Laboratory Hoeganaes Corporation Hoeganaes Corporation Hoeganaes Corporation Hoeganaes Corporation Hoeganaes Corporation Homan Fasteners Huck International, Inc. Huntingdon Eng. & Env. Testing Lab. I/N TEK - Chem. & Metallurgical Lab. I/N TEK - Chem. & Metallurgical Lab. II/N TEK - Chem. & Metallurgical Lab. III Fiberite ICI Polyurethanes	Florence KY	606 525 4766
00	Moccinat Ceramene Sri Euboratory	Divorton NI	600 920 2220
C3	Hoeganaes Corporation	KIVELLOII, NO	005 025 2220
C3	Hoeganaes Corporation	Gallatin, IN	615 451 2000
C3	Hoeganaes Corporation	Watsontown, PA	717 538 3587
C3	Homan Factorons	Rurr Pidge II	708 654 1113
CO	Hollian Fasceners	U TV	017 751 5011
C3	Huck International, Inc.	Waco, IX	017 751 5211
C1	Huntingdon Eng. & Env. Testing Lab.	St. Paul, MN	612 659 /528
C1	Hurst Metallurgical Research Lah	Fuless TX	817 283 4981
01	TALKOTE Cham & Matelliansian Lab	New Caplicle IN	210 654 1670
C2	I/N KUIE - Chem. a Metallurgical Lab.	New Carriste, In	219 054 1079
C2	I/N TEK - Chem. & Metallurgical Lab.	New Carinsie, IN	219 654 1319
C3	ICI Fiberite	Delano. PA	717 467 3315
C3	ICI Bolyamothanoc	West Dentford N.1	609 423 8490
U.S	101 rulyurechanes	Sterling Heights, MI	313 826 7745
C3	ICI Polyurethanes	Sterling neights, MI	313 020 7743
Ç3	Indiana Acoustical Components Lab	Bluffton, IN	219 824 6236
Č3	Industrial & Automotive Fasteners	Royal Oak, MI	810 280 0880
		Manioville Ouebec	514 658 8741
C3	INFASCO Division IFASTGROUPE Inc.	marievitte, quebec	010 200 6156
Ç2	Inland Steel Company	East Chicago, IN	51a 3aa p12p
C3	Intermet - Columbus Foundries, Inc.	Columbus, GA	706 596 2363
		Ironton OH	614 532 0009
C3	Intermet - Ironton Iron, Inc.	Li Officori, Off	ONA 520 0712
Ç3	Intermet - Lynchburg Foundry Inc.	Lynchburg, VA	004 320 0/13
C3	Intermet - Lynchburg Foundry Inc.	Radford, VA	/03 /31 0453
C3	Intermet - New River Castings Co.	Royal Oak, MI Marieville, Quebec East Chicago, IN Columbus, GA Ironton, OH Lynchburg, VA Radford, VA Radford, VA	703 731 0523
CJ	THE THE THE THE PASSINGS OF		

C.3	Intermet - Northern Castings Corp	Hibbing MN	218 263 8871
U 3	The like to hor the in case mas corp.	inibility, the	224 500 0072
С3	Intermet Foundries, Inc Research	Lynchburg, VA	804 528 8759
CO	Town Industrial Broducts Inc	Codan Falls IA	310 277 5520
LΖ	Towa Industrial Products, Inc.	Ceuar Fails, In	313 277 3320
C3	Iowa Industrial Products, Inc.	Des Moines, IA	515 265 4281
00	TTI Chalannand	Claim II	700 021 2505
L3	IIW Snakeproot	EIGIN, IL	700 931 2303
C3	Twata Rolt USA Inc	Carson CA	310 537 7500
CO	INGLE DOTE OUR THE.	our son, on	010 400 0040
C3	Jasper Rubber Products	Jasper, IN	812 482 3242
CO	John Doone Waterloo Works	Waterloo IA	319 292 4014
CO	JOHN DEELE MUTEL 100 MOLKS	Macer 100, 1A	315 656 4014
C3	Johnson Rubber Company. The	Middlefield, OH	216 632 1611
61	Johnston m Using Tophnologies Inc	Johnstown DA	914 532 5690
L1	Johnstown wire recrinologies, inc.	JOHNSCOWN, PA	014 332 3000
C1	Jordan Material Science Inc	Delran. NJ	609 764 6499
01	100 D T T T T T T T T T T T T T T T T T T	Harratan TV	712 225 6270
C3	JSC Receiving Inspection & Test	HOUSTON, IX	12 335 6310
L3	Keen Factoning Systems Inc	Flk Grove Village II	708 593 8065
0.5	Rech i datenting ajacema, The.	E 11 di Oil	016 061 0100
СЗ	Kerr Lakeside inc.	EUCITA, UH	210 201 2100
CO	VOLD CMDL & COMDANY	CEDMANY	202 517 111
CO	KULD UMBH & CUMPANI	OLIVIANI TI	210 040 4100
C1	L. J. Broutman & Associates, Ltd.	Chicago, IL	312 842 4100
62	La 7 Day Chain Company	Monnoo MT	212 242 1444
L3	La-Z-boy Chair Company	noni oc, ni	313 646 1444
C1	Laboratory Testing, Inc.	Dublin, PA	215 249 9898
~~	Lake Ends Communication	Claveland OH	216 521 1900
L3	Lake Erie Screw Corporation	Cleverand, on	210 321 1000
C1	Lambda Research Inc	Cincinnati OH	513 561 0883
0.1	Lumbaa Neocaron Inc.	Hauston TV	712 020 0444
Cl	Law Engineering, Inc.	HOUSTON, IX	/13 333 0444
L3	Lawcon Products Inc	Des Plaines II	708 827 9666
U.S	Lawson Froduces, Inc.	0.1	016 040 4000
С3	Lindberg Heat Treating Company	Solon, UH	210 248 4000
CO	Land Componation	Fria DA	914 456 8511
(J	Luru corporation	LI IE, IA	710 050 1101
C3	LSS-Lone Star-Houston	Spring, IX	/13 353 1191
60	M & C Manufactuning Company	Hudson MT	517 448 2026
CO	M & 2 Matintacratiting combany	nuuson, m	010 775 6000
C3	Magneti Marelli U.S.A., Inc.	Sanford, NC	919 //5 6288
00	Master Manufacturing Co. Inc.	Evancyillo IN	912 425 1561
LΖ	master manufacturing co., inc.	Lydisville, 11	012 423 1301
C2	Maumee Industries	Ft. Wayne, IN	219 482 36/1
02	Manuscon Testine I phonetonics	Hingham MA	617 7/10 5100
(J	Merriman lesting Laboratories	n mynaii, ma	017 743 3100
C1	Metallurgical & Environmental Testing	Davton, OH	513 293 1621
01	Matallussian Considers Inc	Massaged TI	700 242 2444
CI	metallurgical Services, Inc.	naywood, IL	700 343 344
C1	Metrut Research Associates Inc.	Cincinnati. OH	513 271 5100
01	Mile I D. Fotomories Inc.	Made conth OH	216 226 7611
C3	Michael Day Enterprises, Inc.	Wadsworth, on	210 330 7011
C3	Michigan Rivet Corporation	Warren MI	313 754 5100
0.5	Mildingan Kivee oor por action	Ctauline Heights MI	212 721 2220
Cl	Michigan lesting institute inc.	Sterling neights, mi	313 /31 2230
C1	Midwest Testing Laboratories Inc	Trov MI	313 689 9262
CI	FILEMEST TESTING EMPORATOR TES, THE	Distributed DA	410 777 7716
C3	Miles, Inc., Physic. & Compust. 1stg	Pittsburgh, PA	412 /// //10
C.3	Miles Inc Plactics Quality Lah	Hebron OH	614 929 2015
CO	Miles, Inc., Flastics Quality Lab	Henry Control Decel CA	714 000 1061
C1	MMA Laboratories	Huntington Beach, CA	/14 692 1901
C1	MMA Labonatories	Nowtown PA	215 579 7500
CI	MMA Laboratories	HCHCOMII, 17	010 054 1000
C1	MNP Corporation	Utica, Mi	810 254 1320
C2	Managah Bubban Co - Spancar	Spencer WV	410 342 8510
CZ	Montal Cit Rubbel Co Spencel	Spericer , wv	004 000 0000
C3	Monsanto Vydyne Molding	Pensacola, FL	904 968 8558
C2	Mongan Ohare Inc	Addison II	708 543 6780
CO	morgan onare, The.	AGG13011, IL	C1E 001 4600
C3	Morton Bendix	Maryville, in	615 981 4600
C2	Monton International - Orden	Orden UT	801 625 9356
C)	nor con Turernarional . Dagen	Out of	001 704 6001
C3	Morton International - Brigham	ugaen, Ui	801 /34 6291
CO	Nachi Technology Inc	Greenwood IN	317 535 5000
U.S	Nachi Technology, Inc.	di celimood, in	610 451 0061
c_3	National Steel Corp Granite Ctv	Granite City, IL	PTR 42T 2344
CO	National Stool Comp. Creat Lakes	France MI	313 297 2527
US	Marional Steel Corp Great Lakes	LCOI 3C, III	010 E3/ E3E/
C3	National Steel Corp Prod. Appl.	Livonia, MI	313 591 5612
CS	National Steel Corp Midwest	Portage IN	219 763 5777
U	Intermet - Northern Castings Corp. Intermet Foundries, Inc Research Iowa Industrial Products, Inc. Iowa Industrial Products, Inc. ITW Shakeproof Iwata Bolt USA Inc. Jasper Rubber Products John Deere Waterloo Works Johnson Rubber Company, The Johnstown Wire Technologies, Inc. Jordan Material Science, Inc. JSC Receiving Inspection & Test Keen Fastening Systems, Inc. Kerr Lakeside Inc. KOLB GMBH & COMPANY L. J. Broutman & Associates, Ltd. La-Z-Boy Chair Company Laboratory Testing, Inc. Law Erie Screw Corporation Lambda Research Inc. Law Engineering, Inc. Law Engineering, Inc. Law Engineering, Inc. Lindberg Heat Treating Company Lord Corporation LSS-Lone Star-Houston M & S Manufacturing Company Magneti Marelli U.S.A., Inc. Master Manufacturing Co., Inc. Maumee Industries Merriman Testing Laboratories Metallurgical & Environmental Testing Metallurgical Services, Inc. Michael Day Enterprises, Inc. Michigan Testing Laboratories, Inc. Michigan Testing Institute Inc. Michigan Testing Institute Inc. Midhest Testing Laboratories, Inc. Miles, Inc., Physic. & Combust. Tstg Miles, Inc., Physic. & Combust. Tstg Miles, Inc., Plastics Quality Lab MMA Laboratories MMA Laboratories MMA Corporation Monarch Rubber Co Spencer Monsanto Vydyne Molding Morgan Ohare, Inc. Morton Bendix Morton International - Ogden Morton International - Ogden Morton International - Brigham Nachi Technology, Inc. National Steel Corp Granite Cty National Steel Corp Granite Cty National Steel Corp Granite Cty National Steel Corp Foch. Res. National Technical Systems	ror cage, In	210 676 0770
C3	National Steel Corp Tech. Res.	renton, MI	313 6/6 2//0
C1	National Technical Systems	Fullerton CA	714 879 6110
1.1	nacional recimical Systems	TOTAL CONT. OF	. I . O OIIO

C1	National Technical Systems	Saugus, CA	805	259	8184
ČĪ	National Technical Systems	Detroit MI	313	835	0044
CI	Nacional recimirear Systems	Fact Cumpouse MV	215	432	4202
C3	New Process Gear Division-Macis. Lab.	East Syracuse, Mi	212	432	4303
C3	Novacor Chemicals Inc.	Marysville, Ml	810	364	1840
C3	Nucor Fastener Division	St. Joe. IN	219	337	5611
C3	OCDAM CVI VANTA TNC	Seymour IN	812	523	5289
60	CODAN CULVANTA THE	Towards DA	717	269	5227
C2	USRAM SYLVANIA INC.	TOWATICA, PA	/1/	200	0000
C1	Pacific lesting Laboratories	Seattle, WA	206	282	0000
C3	Paxon Polymer Company-Technical Lab.	Baton Rouge, LA	504	7/5	4330
C3	Paxon Polymer Company-OC Lab.	Baton Rouge, LA	504	775	4330
C3	Pennsylvania Pressed Metals Inc.	Emporium, PA	814	486	3314
C3	Dhiling Tech Peliability Test Lah	Cheshire CT	203	271	6109
CO	Deilling 66 Co Diactics Toch Ctn	Rartlecville OK	018	661	3112
C3	Phillips of Co-Plastics Tech. Cti	Dai Liesville, OK	210	275	1202
C3	Phillips 66 Co-Ryton Testing Lab	Borger, IX	000	2/3	1203
C3	Plumley Companies, IncR & D	Paris, IN	901	642	5582
C3	Plumley Companies, Inc. Silicon Prod	Paris, TN	901	642	5582
C3	Plumley Companies, Inc. Extruded Prod	Paris, TN	901	642	5582
C3	Plumley Companies Inc -Molded Prod	McKenzie TN	901	642	5582
C3	Diumley Companies Inc. Miving Diant	Danie TN	anı	642	5582
L3	Plumey Companies, Inc. Mixing Franc	rails, in	716	424	0056
C3	Polycom Huntsman, Inc.	LOCKPOPT, NY	/10	434	0000
C3	Polycom Huntsman, Inc.	St. Clair, Mi	313	329	4600
C3	Polymer Composites, Inc.	Winona, MN	507	457	4044
C3	Porteous Fastener Company	Carson, CA	310	549	9180
C1	Precise Technology & Flectronics	Livonia MI	313	591	1520
C3	Describe Technology & Electronics	Cleveland OH	216	391	8300
60	Primer resump Laboratory	Mannon MT	313	757	5777
C2	Prime Source Polymers Inc.	Marren, MI	213	706	0000
C1	Ramball Testlab, Inc.	Cinnaminson, NJ	009	/00	0000
C2	RB&W Corporation	Euclid, OH	216	692	/128
C3	Reeves International	Spartansburg, SC	803	576	9210
C1	Reliable Analysis Inc.	Clawson, MI	810	288	4161
C3	Peliant Rolt	Bedford Park, II	708	496	2930
C3	Demoide Motale Company Alloys Diant	Muscle Shoals Al	205	386	6724
63	Reynolds metals company, Arroys France	Painosville AU	216	257	3261
C1	Ricerca, Inc. Analytical Services	Painesville, Un	210	337	201
C1	RMMP Testlab Inc.	Berkley, MI	810	242	2840
C1	Robins Laboratories, Mechanical Tstg	Robins AFB, GA	912	926	4521
C3	Rouge Steel Company, Mechanical Lab	Dearborn, MI	313	390	1393
C1	RTI Laboratories Inc.	Livonia. MI	313	422	8000
C3	Safety Socket Screw Corporation	Chicago II	312	763	2020
C1	Caloe Sustane Limited	Portsmouth VA	804	397	0763
CI	Sales Systems, Limited	Indianapolic IN	317	638	2/12/
C3	Service Supply Co., Inc.	Marada TN	217	7/7	0000
C1	Sherry Laboratories Inc.	MUNCIE, IN	51/	747	7000
C2	Simpson Materials Testing Laboratory	Jackson, MI	21/	/88	/880
C2	Small Tube Products Company, Inc.	Altoona, PA	814	695	4491
C1	Smithers Scientific Services, Inc.	Akron, OH	216	762	7441
Č1	Smithers Scientific Services Inc.	Ravenna, OH	216	673	5324
C3	Column Bolymore Inc	Deer Park TX	713	478	3752
CO	Ciel T Motels	Leneva KS	913	492	9500
C2	Special-1-metals	Tehena NV	607	257	1522
C1	Specialty lesting & Equipment, Inc.	Tuliaca, Ni	007	207	1002
C1	Spectrum Laboratories, Inc.	Piscataway, NJ	308	752	1400
C1	St. Louis Testing Laboratories, Inc.	St. Louis, MO	314	531	8080
C2	Standard Products Company	Dearborn, MI	313	561	1100
C2	Steelcase Product Compliance Lab	Grand Rapids, MI	616	247	3441
C3	Summit Quality Laboratory	Thomaston, CT	203	283	4391
C1	National Technical Systems National Technical Systems New Process Gear Division-Matls. Lab. Novacor Chemicals Inc. Nucor Fastener Division OSRAM SYLVANIA INC. OSRAM SYLVANIA INC. OSRAM SYLVANIA INC. Pacific Testing Laboratories Paxon Polymer Company-Technical Lab. Paxon Polymer Company-QC Lab. Pennsylvania Pressed Metals, Inc. Philips Tech. Reliability Test Lab Phillips 66 Co-Plastics Tech. Ctr Phillips 66 Co-Plastics Tech. Ctr Phillips 66 Co-Ryton Testing Lab Plumley Companies, IncR & D Plumley Companies, IncR & D Plumley Companies, IncMolded Prod Plumley Companies, IncMolded Prod Plumley Companies, IncMixing Plant Polycom Huntsman, Inc. Polycom Huntsman, Inc. Polymer Composites, Inc. Polymer Composites, Inc. Polymer Testing Laboratory Prime Source Polymers Inc. Ramball Testing Laboratory Prime Source Polymers Inc. Rabball Testlab, Inc. Reliable Analysis Inc. Reliable Analysis Inc. Reliable Analysis Inc. Reliable Metals Company, Alloys Plant Ricerca, Inc. Analytical Services RMMP Testlab Inc. Robins Laboratories, Mechanical Tstg Rouge Steel Company, Mechanical Lab RTI Laboratories, Inc. Safety Socket Screw Corporation Sales Systems, Limited Service Supply Co., Inc. Sherry Laboratories Inc. Simpson Materials Testing Laboratory Small Tube Products Company, Inc. Smithers Scientific Services, Inc. Smithers Scientific Services, Inc. Special-T-Metals Special-T-Metals Specialty Testing & Equipment, Inc. Spectrum Laboratories, Inc. Spectrum Laboratories, Inc. St. Louis Testing Laboratories, Inc. Standard Products Compliance Lab Summit Quality Laboratory Taussig Associates, Inc. Technimet Corporation	Skokie II	708	676	2100
CT	Tarbainet Connection	Now Ranlin WI	414	782	6344
C1	recuminet corporation	NEW DELLIN, MT	714	102	0077

	United States Testing Company, Inc. USX Corporation Veltec Laboratories Vernay Laboratories, Inc. W.C. McCurdy (MSTI) Wabash Magnetics Env. Test Lab Wagner Castings Company Wellman, Inc Engrg Resins Div. Werner Co., Inc. Weyerhaeuser Testing & Microstructure Wheeling-Pittsburgh Steel Corp. Windfall Products, Inc. Wyandotte Industries, Inc. Lab XRI Testing	DICTIVE (17)	201 5 219 8 313 9 513 7 313 3 219 3 217 4 803 3 412 5 206 9 614 2 814 8 313 2 313 3	75 5252 88 4661 46 0440 67 7261 47 7192 56 8300 28 7791 86 2011 88 8600 24 6883 83 5121 34 1222 83 1873 62 2242
C1 C3 C3 C3 C3 C3 C3 C3 C3 C1 C1 C1 C1 C2 C3 C3	A-Lab Corp. Herron Testing Laboratories, Inc. Intermet - Columbus Foundries Inc. Intermet - Ironton Iron, Inc. Intermet - Lynchburg Foundry Inc. Intermet - Lynchburg Foundry Co. Intermet - New River Castings Co. Intermet - Northern Castings Corp. JSC Receiving Inspection & Test Laboratory Testing, Inc. Metallurgical & Environmental Testing Robins Laboratories Sales Systems, Limited Taussig Associates, Inc. TRW Valve Division U.S. Army Edgewood R&D and Engr. Ctr Wagner Castings Company	Dayton, OH Charlotte, NC Columbus, GA Ironton, OH Lynchburg, VA Radford, VA Radford, VA Hibbing, MN Houston, TX Dublin, PA Dayton, OH Robins AFB, GA Portsmouth, VA Skokie, IL Cleveland, OH Aber, Prov. Grd., MD Decatur, IL	513 2: 704 5: 706 5: 614 5: 804 5: 703 7: 703 7: 218 2: 713 3: 215 2: 513 2: 912 9: 804 3: 708 6: 216 6: 410 6: 217 4:	93 0333 88 1131 96 2363 32 0009 28 8791 31 0453 31 0523 63 8871 35 6370 49 9898 93 1621 26 1287 97 0763 76 2100 92 4800 71 2284 28 7791
C1 C1	THE National Technical Systems United States Testing Company, Inc.	RMAL (2)		
C2 C1 C2	Delphi Int. & Light. Sys. of GM Metals Engrg. & Testing Laboratories PSI Energy, Gibson Station		609 7 602 2 812 3	71 6375 72 4571 86 8491

APPENDIX B. A2LA 1994 ANNUAL REPORT

ENVIRONMENTAL REFERENCE MATERIALS SUPPLIERS QUALITY SYSTEMS REGISTERED TO ANSI/ASQC Q91 or Q92 (ISO 9001 or 9002)

As of: 2/22/95

ACCUSTANDARD INC., 25 Science Park, Suite 687, New Haven, CT 06511 Phone: 203-786-5290. ASQC Q91 (ISO 9001) standard for design, development, production and distribution of inorganic & organic neat and synthetic reference materials formulated to A2LA, US EPA, internal and custom designed specifications.

ANALYTICAL PRODUCTS GROUP, INC., 2730 Washington Blvd., Belpre, 0H 45714 Phone: 614-423-4200. ASQC Q91 (ISO 9001) standard for design, development, production and distribution of chemical reference materials and the administration of interlaboratory proficiency testing programs.

CHEM SERVICE, INC., 660 Tower Lane, P.O. Box 3108, West Chester, PA 19381-3108. Phone: 215-692-3026. ANSI/ASQC Q91 (ISO 9001) standard for design, development, production and distribution of organic neat and synthetic reference materials including quality control samples, calibration standards and chemical reagent materials formulated to A2LA, US EPA, internal and custom designed specifications.

ENVIRONMENTAL RESOURCE ASSOCIATES, 5540 Marshall Street, Arvada, CO 80002. Phone: 303-431-8454. ASQC Q91 (ISO 9001) standard for design, development, production and distribution of inorganic and organic synthetic and natural matrix reference materials including quality control samples, and performance evaluation samples formulated to internal and custom designed specifications.

ULTRA SCIENTIFIC, INC., 250 Smith Street, North Kingstown, RI 02852 Phone: 401-294-9400. ANSI/ASQC Q91 (ISO 9001) standard for design, development, production and distribution of inorganic & organic neat and synthetic reference materials including quality control samples, calibration standards and chemical reagent materials formulated to A2LA, US EPA, internal and custom designed specifications.

U.S. ARMY EDGENOOD RESEARCH, DEVELOPMENT AND ENGINEERING COMMAND (ERDEC) CHEMICAL AGENT STANDARD ANALYTICAL REFERENCE MATERIAL (CASARM) QUALITY ASSURANCE PROGRAM, ERDEC Product Assurance Directorate, SMCCR-QAO-K, Bldg. E5165, Aberdeen Proving Ground, MD 21010-5423; Phone: 410-671-4795. ASQC Q92 (ISO 9002) standard for the production and distribution of neat and synthetic chemical agent standard analytical reference material and provision by the CASARM Quality Assurance Branch of related quality assurance services.

APPENDIX C, A2LA 1994 ANNUAL REPORT

COOPERATING LABORATORY ACCREDITATION SYSTEMS

AUSTRALIA

National Association of Testing Laboratories, Australia (NATA) 7 Leeds Road Rhodes NSW 2138

Telephone from the U.S.: 011 61 2 736 8222 FAX: 011 61 2 743 5311 Mr. John A. Gilmour, Chief Executive

CANADA

Standards Council of Canada 1200-45 O'Connor Street Ottawa, Ontario, CANADA, K1P 6N7

Telephone: (1) 613 238 3222 FAX: (1) 613 995 4564 Mr. Michael B. McSweeney, Executive Director

HONG KONG
Hong Kong Laboratory Accreditation Scheme (HOKLAS)
Industry Department
36/F., Immigration Tower
Wan Chai

Telephone from the U.S.: 011 852 829 4840 FAX: 011 852 824 1302 L. H. Ng, Ph.D., Executive Administrator

NEW ZEALAND Telarc New Zealand Private Bag 28 901 Remuera Auckland, 1136

630 Great South Road Auckland 1130

Telephone from the U.S.: 011 64 9 525 0100 FAX: 011 64 9 525 1900 J. H. Garside, Ph.D., Director

U.S. NAVY
Naval Shipyard Laboratory Accreditation Program (NSLAP)
Laboratory Productivity Improvement, SEA 07Q (SY LABS)
C/O Commander, Naval Sea Systems Command
Washington DC 10362

Telephone: 1 803 743 4521 FAX: 1 803 743 1092 Ms. Jacqueline H. Sample, Program Manager

APPENDIX D, A2LA 1994 ANNUAL REPORT A2LA 1994 FINANCIAL AUDIT

American Association for Laboratory Accreditation Financial Statements

For the Years Ended December 31, 1994 and 1993

and Report Thereon

RAFFA & ASSOCIATES, P.C. CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

To the Board of Directors of the American Association for Laboratory Accreditation

We have audited the accompanying balance sheets of the American Association for Laboratory Accreditation (the Association) as of December 31, 1994 and 1993, and the related statements of revenue, expenses and changes in fund balance and cash flows for the years then ended. These financial statements are the responsibility of the Association's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Association as of December 31, 1994 and 1993 and its revenue, expenses and changes in fund balance and cash flows for the years then ended in conformity with generally accepted accounting principles.

Raffa & Associates, P.C.

Raffe almountes, P.C.

Washington, DC February 8, 1995

BALANCE SHEETS December 31, 1994 and 1993

	1994	1993
ASSETS		
Current Assets Cash and cash equivalents	\$575,782	\$322,966
Accounts receivable	90.194	50,824
Travel advance	4,000	20,024
Prepaid expenses	6,071	6,161
Total Current Assets	676,047	379,951
Furniture and Equipment, net of accumulated depreciation (Notes 1 and 3)	24,408	24,905
Other Assets		
Security deposits	3,319	4,625
Cash surrender value of life insurance	6,068	
TOTAL ASSETS	<u>\$709,842</u>	<u>\$409,481</u>
LIABILITIES AND FUND BALANCE		
Current Liabilities		
Accounts payable	\$ 28,098	\$ 32,657
Accrued expenses	44,517	34,728
Deferred dues income	16,875	17,550
Assessor deposits	323,950	168,750
Deferred accreditation fees	<u>103,478</u>	66,225
Total Current Liabilities	516,918	319,910
TOTAL LIABILITIES	<u>516,918</u>	319,910
Commitments (Note 4)		
Fund Balance	192,924	89,571
TOTAL HARHITIES		
AND FUND BALANCE	\$709,842	\$409,48 <u>1</u>
Fund Balance TOTAL LIABILITIES		

The accompanying notes are an integral part of these financial statements.

STATEMENTS OF REVENUE, EXPENSES AND CHANGES IN FUND BALANCE For the Years Ended December 31, 1994 and 1993

DEVENUE	1994	1993_
REVENUE Accreditation fees	£1 661 102	¢1 216 221
Accreditation rees Training	\$1,661,103 112,926	\$1,216,331 42,915
Reference materials	47,063	60,735
Dues	31,752	32,262
Interest and dividends	18,350	8,347
Document publication	17.432	14,383
Other	4,035	3,061
340	7,055	3,001
TOTAL REVENUE	1,892,661	1,378,034
EXPENSES		
Assessor expenses	809,670	628,378
Salaries	425,249	371,423
Employee benefits	151,972	130,485
Course training	82,336	4,817
Rent	57,031	31,088
Travel	37,419	24,338
Assessor training	36,600	25,326
Printing	34,238	33,634
Reference materials	29,143	27,479
Postage and freight	24,632	16,008
Staff training	20,951	5,789
Office expenses	19,569	9,704
Accounting	16,304	13,755
Legal fees	12,157	12,336
Depreciation	11,480	9,667
Insurance	7,925	5,768
Telephone	6,488	6,120
Miscellaneous	4,110 1,533	2,164 4,369
Board expenses Loss on sale of equipment	501	4,309
Contracts	301	487
Contracts		401
TOTAL EXPENSES	1,789,308	1,363,135
Excess of Revenue over Expenses	103,353	14.899
FUND BALANCE, BEGINNING OF YEAR	89,571	74,672
FUND BALANCE, END OF YEAR	\$ 192,924	<u>\$ 89,571</u>

The accompanying notes are an integral part of these financial statements.

STATEMENTS OF CASH FLOWS For the Years Ended December 31, 1994 and 1993 Increase (Decrease) in Cash and Cash Equivalents

	1994	1993
CASH FLOWS FROM OPERATING ACTIVITIES		
Excess of revenue over expenses	\$103,353	\$ 14,899
Adjustments to reconcile excess of revenue		
over expenses to net cash provided by		
operating activities		
Depreciation	11,480	9,667
Loss on sale of equipment	501	
Increase in cash surrender value of life insurance	(6,068)	
Changes in assets and liabilities		
Increase (decrease) in accounts receivable	(39,370)	86,722
Decrease in grants receivable		3,000
Increase in travel advances	(4,000)	
Decrease (increase) in prepaid expenses	90	(4,278)
Decrease (increase) in security deposits	1,306	(3,319)
Decrease in accounts payable	(4,559)	(7,469)
Increase in accrued expenses	9,789	4,902
Increase in deferred dues income	820	498
Increase in assessor deposits	163,200	33,477
Increase in deferred accreditation fees	27,758	8,675
NET CASH PROVIDED BY		
OPERATING ACTIVITIES	264,300	146,774
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of furniture and equipment	(11,504)	(16,786)
Proceeds from sale of equipment	20	
NET CASH USED IN		
INVESTING ACTIVITIES	(11,484)	(16,786)
NET INCREASE IN CASH AND CASH EQUIVALENTS	252,816	129,988
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	322,966	192,978
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$575,782</u>	<u>\$322,966</u>

The accompanying notes are an integral part of these financial statements.

- 4 -

NOTES TO FINANCIAL STATEMENTS

1. Organization and Summary of Significant Accounting Policies

Organization

The purposes for which the Association is organized and operated are exclusively charitable, scientific, or educational within the meaning of section 501(c)(3) of the Internal Revenue Code including promoting scientific research and testing for public safety in all classes of technology by accrediting laboratories and otherwise furthering scientific research and testing in the public interest and welfare.

Furniture, Equipment, and Related Depreciation

Furniture and equipment are stated at cost less accumulated depreciation. Depreciation is provided using the accelerated methods allowed by the Modified Accelerated Cost Recovery System of the Internal Revenue Code over predetermined lives of five to seven years.

Revenue Recognition

The Association receives application fees to initiate the accreditation and reaccreditation process. It is the Association's policy that in the event an applicant withdraws their application for accreditation or reaccreditation before the completion of the assessment process, they may apply for a refund of 50% of the application fee and all of the assessor deposits less all costs incurred to date in the assessment process. Therefore, half of the accreditation fee is recorded as revenue upon its receipt by the Association while the remaining half is deferred until the completion of the assessment process. Assessor deposits are deferred until the assessment is complete. At that time, the assessor deposit is recognized as revenue.

Membership dues are recorded as revenue on the day the membership period commences. Any membership dues received prior to the commencement date have been recorded as deferred revenue.

Cash Flow

For purposes of the statement of cash flows, the Association considers all demand deposits and certificates of deposits purchased with a maturity of less than three months to be cash equivalents.

2. Cash

The Association's cash is comprised of amounts in several accounts at various banks. While the amount in one account exceeds the amount guaranteed by federal agencies from time to time and, therefore, bears some risk, the Association has not experienced, nor does it anticipate, any loss of funds.

NOTES TO FINANCIAL STATEMENTS

3. Furniture, Equipment and Accumulated Depreciation

The Association held the following furniture and equipment as of December 31, 1994 and 1993:

	1994	1993
Computer equipment Furniture and fixtures	\$ 39,178 	\$ 31,156 15,714
Total furniture and equipment	55,516	46,870
Less: accumulated depreciation	(31,108)	(21,965)
Net furniture and equipment	<u>\$ 24,408</u>	\$ 24,905

4. Operating Leases

In February 1993, the Association entered into a lease for office space which commenced July 1, 1993 and expires July 1, 1999. The lease provides for an annual increase of 3% of the previous year's annual rent.

In February 1994, the Association entered into an operating lease for office equipment which expires in February 1997.

The following is a schedule by years of future minimum lease payments required under the aforementioned operating leases for office space and equipment that have an initial or remaining noncancellable lease term in excess of one year as of December 31, 1994:

For	the	Year	Ending	,
		mber		

1995	\$ 62,266
1996	64,027
1997	62,477
1998	64,037
1999	32,492
Total	\$285,299

Continued

- 6 -

NOTES TO FINANCIAL STATEMENTS

5. Pension Plan

The Association has a defined contribution pension plan under Internal Revenue Code Section 403(b) covering substantially all of its employees. The plan is currently funded entirely by both employer and employee contributions. All contributions are used to purchase tax-deferred annuities and are fully vested in the event of withdrawal from the plan. Total contributions made to the plan during the year ended December 31, 1994 and 1993 were \$46,920 and \$40,780, respectively. This amount is included in employee benefits on the statements of revenue, expenses and changes in fund balance.

6. Income Taxes

Under Section 501(c)(3) of the Internal Revenue Code, the Association is a non-profit scientific organization and is exempt from federal taxes on income other than unrelated business income. No provision for federal income tax is required as of December 31, 1994 and 1993, as the Association had no taxable unrelated business income.